

1 MICHAEL C. ORMSBY
United States Attorney
2 ROLF H. TANGVALD
Assistant United States Attorney
3 Post Office Box 1494
Spokane, WA 99210-1494
4 Telephone: (509) 353-2767
Fax: (509) 353-2766
5
6
7

8 UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF WASHINGTON

9 In re:)
10 ANGELA UKPOMA,) NO. 10-06815-PCW7
11 Debtor.) UNITED STATES OF AMERICA'S
OBJECTION TO DISCHARGE
12

13 THE UNITED STATES OF AMERICA, on behalf of the Internal Revenue
14 Service ("IRS"), by and through Michael C. Ormsby, United States Attorney for
15 the Eastern District of Washington, and Rolf H. Tangvald, Assistant United States
16 Attorney, respectfully submits this Objection to Discharge in the above-referenced
17 matter. This Objection to Discharge is based upon the following:

18 1. Debtor has tax liabilities owing to the Internal Revenue Service for
19 tax years 2005 and 2006. Additionally, Debtor owes trust fund recovery penalties
20 related to the fourth quarter of tax year 2007.

21 2. The trust fund recovery penalty is non-dischargeable. 11 U.S.C. §
22 507(a)(8)(C).

23 3. The liability for the 2005 tax year is based upon a return filed by the
24 Internal Revenue Service on behalf of Debtor. An original return was never
25 received by Debtor for tax year 2005. As such, the liability thereon is not
26 dischargeable.

27
28 USA'S OBJECTION TO DISCHARGE - 1
[B110314kd.RTukpoma]

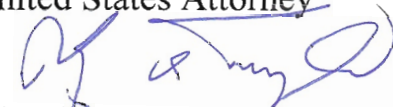
1 4. The liability for the 2006 tax year is also based upon a return filed by
2 the Internal Revenue Service on behalf of Debtor. With respect to 2006, however,
3 Debtor did submit a purported return for the 2006 tax year. Upon examination by
4 the Internal Revenue Service, the Form 1040 that was submitted by Debtor does
5 not meet the criteria required to qualify as a federal tax return.

6 5. Debtor's figures, used in the 2006 Form 1040, submitted to the
7 Internal Revenue Service, are fictitious. This is evidenced by her hand-prepared
8 1099-OIDs indicating her income matched her withholding from all sources.
9 These income and withholding figures were then included in her return that
10 basically states that she would have been due a refund equal to her total income.

11 6. Because Debtor has not complied with the requirements of federal
12 law pursuant to Title 26 regarding the filing of tax returns, and since Debtor's
13 obligations to the Internal Revenue Service are non-dischargeable (11 U.S.C. §
14 523(a)(1)(B)(i)), the United States objects to the discharge of the taxes in this
15 matter.

16 RESPECTFULLY SUBMITTED this 14th day of March, 2011.

17 MICHAEL C. ORMSBY
18 United States Attorney

19 
20 /s/ Rolf H. Tangvald
21 Assistant United States Attorney
22
23
24
25
26
27